

### **191.13 BOARD OF REVIEW.**

(a) A Board of Review consisting of three residents of the City shall be appointed by the Mayor with the approval of Council to serve for a term of three years. The Board of Review shall follow all rules and regulations and amendments or changes thereto, which are adopted by the Commissioner of Taxation under the authority conferred by this Chapter. All rules and regulations must be approved by the Board of Review before the same become effective. After such approval, such rules, regulations, amendments and changes shall be filed with the Clerk of Council and shall be open to public inspection.

(b) (1) Preference in appointment shall whenever possible be given to individuals whose background in business, finance or similar areas qualifies them for such duties.

(2) No more than two members of such Board of Review shall be members of the same political party.

(3) The Board shall for a term of one year elect one member as president and one member as secretary. A majority of the members of the Board of Review shall constitute a quorum. The Board of Review shall adopt its own procedural rules and shall keep a record of its transactions.

(4) If any member shall for reasons of conflict of interest disqualify himself from the Board's proceedings, the other members shall select a third member for the purpose of considering a particular matter.

(c) All hearings by the Board may be conducted privately and the provision of Section 191.09 with reference to the confidential character of information required to be disclosed by this Chapter shall apply to such matters as may be heard before the Board of

Review on appeal.

(d) Any person dissatisfied with any ruling or decision of the Commissioner of Taxation which is made under the authority conferred by this Chapter may appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision by the Commissioner of Taxation, and the Board of Review shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof. An appeal of a ruling or decision of the Commissioner of Taxation must be in writing and must state why such ruling or decision is deemed incorrect or unlawful.

(e) The Board of Review shall schedule any hearings and issue its decisions in the manner and within the periods prescribed by Ohio Revised Code Section 718.11. If the taxpayer does not waive a hearing before the Board of Review, the taxpayer may be represented before the Board as provided by law. All appeals of decisions of the Board of Review shall be made in accordance with Ohio Revised Code Sections 718.11 and 5717.011. (Ord. 03-46. Passed 8-4-03.)